

**EXHIBIT 3**

Form **668-W(ICS)**  
(Rev. July 2002)

Department of the Treasury - Internal Revenue Service  
**Notice of Levy on Wages, Salary, and Other Income**

DATE: **05/29/2007**

REPLY TO: **Internal Revenue Service**  
**JOE SMITH**

**303 WATER ST.**

**SUITE 3**

**SANTA CRUZ, CA 95060-4017**

TELEPHONE NUMBER

OF IRS OFFICE: **(831)426-4567x400**

NAME AND ADDRESS OF TAXPAYER:

**THOMAS E AND VICKI R SEIDEL**

**VICKI R FICKEN**

**25360 BOOTS ROAD**

**MONTEREY, CA 93940**

TO: **MARC GOODWIN INC**  
**PO BOX 2330**  
**SALINAS, CA 93902**

IDENTIFYING NUMBER(S): **527-94-9700**

*494-72-1138*

*Re Vicki Seidel*

**SEID**

**THIS LEVY ATTACHES TO 100% OF ALL COMPENSATION FOR THE MONTH OF JUNE. NO EXEMPTION AMOUNT**

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
CIVPEN	09/30/1996	388397.35	619519.18	1007916.53
			<b>Total Amount Due ⇒</b>	<b>1007916.53</b>

We figured the interest and late payment penalty to **06-28-2007**

**THIS ISN'T A BILL FOR TAXES YOU OWE. THIS IS A NOTICE OF LEVY TO COLLECT MONEY OWED BY THE TAXPAYER NAMED ABOVE.**

The Internal Revenue Code provides that there is a lien for the amount shown above. Although we have given the notice and demand required by the Code, the amount owed hasn't been paid. This levy requires you to turn over to us: (1) this taxpayer's wages and salary that have been earned but not paid, as well as wages and salary earned in the future until this levy is released, and (2) this taxpayer's other income that you have now or for which you are obligated.

We levy this money to the extent it isn't exempt, as shown in the instructions. Don't offset money this person owes you without contacting us at the telephone number shown above for instructions.

If you don't owe money to this taxpayer, please call us at the telephone number at the top of this form. Instead of calling us you may complete the back of Part 3, attach it as a cover to the rest of this form, and return all parts to IRS in the enclosed envelope.

If you do owe money to this taxpayer, please see the back of this page for instructions on how to act on this notice.

Signature of Service Representative

**JOE SMITH**

Title

**REVENUE OFFICER**

Part 1 - For Employer or other Addressee

Catalog No. 35390F

[www.irs.gov](http://www.irs.gov)

Form **668-W(ICS)** (7-2002)